

Honorable Richard Nevins

August 18, 1983

Lawrence A. Augusta

Application of Board Rules to Contract Appraisers for
County Assessors

Gordon Adelman has asked me to respond to your memo of August 9 transmitting Mark Ancel's question whether a private consultant working as a contract appraiser for a county assessor is required to adhere to the Board's property tax rules.

It seems to me that Mr. Ancel's inquiry is begging the question. A county assessor may contract with a private expert to assist him in appraising the property, but he may not delegate to him his duty under Section 405. As stated in the case of County of Tuolumne v. State Board of Equalization (1962) 206 Cal.App. 2d 352, "When the assessor adopted and placed on the assessment rolls the value which resulted from the engineers' work, it became the official act of the assessor and likewise an official record of Tuolumne County." It is the assessor's act and not the private appraiser's act which places the value on the roll, and the assessor is bound to follow the Board rules in making that assessment as provided by Section 15606 of the Government Code. The assessment appeals board must follow the Board rules for the same reason. It is my understanding that the problems to which Mr. Ancel refers occurred at an assessment appeals hearing.

Since Rule 468 applies to oil and gas producing properties and not to other mineral properties, which are mined, it is inappropriate to apply Rule 468. I will assume without knowing that perlite is a mineral which should be assessed pursuant to Rule 469; however, I will defer to experts, such as Ray Rothermel, as to whether this is the appropriate rule to apply.

It seems to me that the role of the assessment appeals board, in this case, is to determine whether the testimony of the outside expert is relevant to the correct value applying the appropriate rules and regulations. Not having been at the

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hearing nor having seen a transcript, I cannot state whether or not the testimony of the expert amounted to applying Rule 468 or Rule 469.

Mr. Ancel also complains that the private consultant refuses to furnish information to the taxpayer on the matter being appealed. Information gathered by an independent appraiser as an agent of the assessor may be inspected pursuant to the same rules and restrictions as information gathered by the assessor. The code sets forth very specifically what information is to be supplied to an assessee in Section 408. In addition when there is an appeal involved, Section 1506 provides for the exchange of information. However, since the appraiser is the agent of the assessor, requests for inspection of information should be made to the assessor rather than to the private consultant.

LAA:fr

cc: Mr. Douglas D. Bell
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Mr. Gordon P. Adelman